

[26th August 1925]

APPENDIX I.
[Vide answer to question No. 426 asked by Sriman Sasibhushan Rath Mahasayo at the meeting of the Legislative Council held on the 26th August 1925, page 759 supra.]
Statement showing the licence fees of vendors of foreign liquor in the Madras, Bombay and Bengal Presidencies.

Kind of licence.	Madras.	Bombay.	Bengal.
F.L. 1 wholesale	Madras City Rs. 500 annual. Elsewhere Rs. 250 annual.	City Rs. 500 minimum annual	A fixed fee system of settlement of F.L. shops has been introduced from 1st April 1922. The main features of this system are— (a) The abolition of the previous classification of 'wholesale', 'combined' and 'retail' foreign liquor licences and substitution in their place of a licence for sale to the public; licences for hotels, restaurants and railway refreshment rooms are treated as 'Licences for sale to the public.' (b) All transaction between licensed dealers of foreign liquor either of Bengal or of any other Province have to be covered by a pass. (c) The licence fee or licence tax for 'sale to the trade' is as annual fixed fee of Rs. 200 payable in advance and for sale to the public is assessed every month at certain fixed rates on the quantity of liquor sold to the public during the month.
F.L. 2 retail off	City Rs. 500 annual. Part of Nilgiris Rs. 1,000 annual. Elsewhere Rs. 250 and 150 annual.	City A class Rs. 2,000 annual B " Rs. 1,000 " C " Rs. 500 " Elsewhere A class Rs. 500 annual. B " Rs. 300 " C " Rs. 100 "	
F.L. 4 beer retail licence (issued to successful vendors of beer shops).	City Rs. 50 annual. Elsewhere Rs. 50 annual.	City Rs. 500 annual	
F.L. 5 tavern	Retail on { City on } on { Elsewhere } auction {	City Rs. 500 annual	
F.L. 6 beer shop	City Rs. 50 annual. Elsewhere Rs. 50 annual.	City Rs. 500 annual	
F.L. 7 hotel	City 1st class Rs. 5,000 annual 2nd " Rs. 250 " Nilgiris 1st class Rs. 100 annual 2nd " Rs. 50 " Elsewhere 1st class Rs. 50 annual. 2nd " Rs. 25 "	City Rs. 500 annual	
F.L. 8 bar	City 1st class Rs. 100 monthly 2nd " Rs. 50 " Elsewhere no licence issued City Rs. 250 plus 200 annual Elsewhere varies from Rs. 50 to 150 annual.	City Rs. 50 monthly.	
F.L. 9 railway refreshment room.	City Rs. 500 annual	City Rs. 500 annual	
F.L. 10 refreshment room (others).	City Rs. 500 annual	City Rs. 500 annual	

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Kind of licence.	Madras.	Bombay.	Bengal.
13 F.L. 11 Occasional	Elsewhere Rs. 75 annual	Elsewhere—A class Rs. 2,000, B class Rs. 1,000, C class Rs. 500 annual. City Rs. 5 a day.	} City Elsewhere Rs. 50 annual.
F.L. 13 Rectified spirit	City and Elsewhere maximum Rs. 100 each occasion.	Elsewhere Re. 1 a day.	
F.L. 17 Medicated wines	City and Elsewhere Rs. 10 annual.	City and Elsewhere Rs. 100 annual.	
F.L. 20 Carteen licence	Rs. 10 City Rs. 12 for smaller units annual. Elsewhere and Rs. 24 regiments annual.	City and Elsewhere Rs. 25 annual. City Rs. 12 smaller units annual. Elsewhere Rs. 24 regiments annual.	
Dining Car	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City and Elsewhere fixed according to sales.	City and Elsewhere Rs. 50 and 5 annual.
Denatured	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City wholesale Rs. 2.	
Licence for coaling ferry steamer.	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	Elsewhere retail Rs. 1	
Travelling Bungalow Licence	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City and Elsewhere fixed according to sales.	
Licences for sale of Essences, ..	City and Elsewhere fixed by Commissioner usually Rs. 50 annual.	City and Elsewhere Rs. 5 annual.	